

## INVITATION

**Title of Project:** Investigating how accountants use information on beneficial ownership to manage money-laundering and terrorist-financing risk

**Ethics Committee Reference Number: FHSS 2025-078**

Dear colleague,

I would like to invite you to participate in a research study.

We are researchers based at the University of Portsmouth's School of Criminology and Criminal Justice and have been commissioned by the Institute of Chartered Accountants of England and Wales (ICAEW) to investigate how accountants use information on beneficial ownership to manage money-laundering and terrorist-financing risk. The project is led by Dr Paul Gilmour and supported by co-investigators, Dr Durgesh Pandey, Mr William Wright and Dr Vibha Pandey.

You have been invited because you are a practising accountant, member of the ICAEW or ICAI, or an academic specialising in accountancy, economic crime or related fields.

Joining the study is entirely up to you. Your participation is entirely voluntary. Before you decide, we would like you to understand why the research is being done and what it would involve for you. I refer you to the attached Participate Information Sheet and Participant Consent Form version 1 for further information.

Thank you for taking time to consider volunteering for this research.

If you require any future information, please do not hesitate to contact me on +44 (0)23 9284 5388 or [paul.gilmour@port.ac.uk](mailto:paul.gilmour@port.ac.uk).

Your sincerely,



Dr Paul Gilmour  
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